



EDA-98-R Claim Request for Audit of Sales and Use Taxes

Read this information first

Please attach Form EDA-105-R, Audit Report, along with copies of any pertinent information involving this claim to this form. If you are a multiple-site filer, also attach a copy of Form EDA-117-R, Multiple Location Schedule, and mail the information to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

Step 1: Identify your business

- | | |
|---|--|
| 1 Account ID _____ - _____ | 5 Processing period amended _____ |
| 2 Business name _____ | 6 Audit period _____ |
| 3 Mailing address _____ | 7 Audit amount assessed \$ _____ |
| City _____ State _____ ZIP _____ | 8 Audit Amount paid \$ _____ |
| 4 Daytime telephone number (____) _____ | 9 Date the audit was paid ____/____/____
Month Day Year |
| | 10 Name of Illinois auditor who completed the audit _____ |

Step 2: Check the reason for which you are filing this claim (Check **one** reason only.)

- 1 ☐ I should not have paid either sales tax, use tax, or both in the original audit report because I sold merchandise to and/or purchased items from
- a ☐ another Illinois business for resale.
(Business' Account ID _____)
 - b ☐ an out-of-state customer in a sale in interstate commerce. The merchandise was delivered to a location outside Illinois.
 - c ☐ an exempt organization.
(Tax-exempt no. E - _____)
- or I sold or purchased items
- d ☐ that qualified for a tax-relief exemption, such as machinery or equipment used in manufacturing, farming, graphic arts, ethanol distillation, oil field exploration (drilling and production), aggregate manufacturing, or coal exploration (mining and reclamation).
 - e ☐ that qualified for an enterprise zone exemption.
 - f ☐ that my customer paid tax in his or her audit.
 - g ☐ that were exempt for another reason. Please explain.

- 2 ☐ I am filing this claim based on a court case ruling.
- 3 ☐ I am filing this claim based on a letter ruling.
- 4 ☐ Other. Please explain.

Step 3: Sign below

Under penalties of perjury, I state that I have examined this claim and, to the best of my knowledge, it is true, correct, and complete.

Signature

Title

Date



Step 4: Figure your overpayment

Round your figures to whole dollars.

	Column A Amount of tax paid on audit	Column B Correct amount of tax due
A Taxes due per audit		
Sales made from locations inside Illinois		
Retailers'/service occupation tax		
4b General merchandise	4b _____	4b _____
5b Food and drug	5b _____	5b _____
Sales made from locations outside Illinois		
Retailers'/service occupation tax		
6b General merchandise	6b _____	6b _____
7b Food and drug	7b _____	7b _____
Sales at other rates		
Retailers'/service occupation tax		
8b General merchandise	8b _____	8b _____
Total tax due on receipts		
11 Total tax due on receipts		
Total of Lines 4b through 8b	11 _____	11 _____
Tax due on purchases		
Use tax on purchases		
12b General merchandise	12b _____	12b _____
13b Food and drug	13b _____	13b _____
15 Total tax due on purchases		
Total of Lines 12b through 13b	15 _____	15 _____
16 Total tax or credit due on receipts and purchases		
Total of Lines 11 and 15	16 _____	16 _____
22 Excess tax collected	22 _____	22 _____
23 Total tax due		
Total of Lines 16 and 22	23 _____	23 _____
B Penalty and interest due		
26 Penalty		
a Penalty (prior to 12/93)	26a _____	26a _____
b Late-filing penalty	26b _____	26b _____
c Negligence penalty	26c _____	26c _____
d Fraud penalty	26d _____	26d _____
e Late-payment penalty (12/03 and after)	26e _____	26e _____
27 Interest		
a Interest on tax	27a _____	27a _____
b Interest on late-filing penalty	27b _____	27b _____
c Interest on neg./fraud penalty	27c _____	27c _____
C Amount due or overpaid		
28 Total due or overpaid		
Total of Lines 23 through 27c	28 _____	28 _____
Amount paid with audit		29 _____
Total overpayment		30 _____

Official use only. Do not write below this line.

31 Late-payment pen. _____ (prior to 12/03)	34 Tier 2 late-file pen. _____	Total audit pmts. _____
32 Late-pay. pen. int. _____	35 Tier 2 late-file pen. int. _____	Remit amt. _____
33 Nonpayment penalty _____ (prior to 12/93)		MPC amt. _____
Track no. _____		Date received ____/____/____ AL EL NF MA ____

This form is authorized as outlined by the Retailers' Occupation Tax and related tax acts. Disclosure of this information is voluntary. Failure to provide information will result in this form not being processed. This form has been approved by the Forms Management Center. IL-492-4529